

**Illinois Department of Revenue
Regulations**

Title 86 Part 429 Section 429.105 Definitions

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 429
MEDICAL CANNABIS CULTIVATION PRIVILEGE TAX LAW

Section 429.105 Definitions

“Act” means the Compassionate Use of Medical Cannabis Pilot Program Act [410 ILCS 130].

"Cannabis" has the meaning given that term in Section 3 of the Medical Cannabis Control Act [720 ILCS 550/3(a)] [410 ILCS 130/10(b)].

"Cultivation center" means a facility operated by an organization or business that is registered by the Department of Agriculture to perform necessary activities to provide only registered medical cannabis dispensing organizations with usable medical cannabis [410 ILCS 130/10(e)].

“Department” means the Department of Revenue [410 ILCS 130/195].

"Designated caregiver" means a person who:

is at least 21 years of age;

has agreed to assist with a patient's medical use of cannabis;

has not been convicted of an excluded offense; and

assists no more than one registered qualifying patient with his or her medical use of cannabis [410 ILCS 130/10(i)].

"Dispensing organization" means a facility operated by an organization or business that is registered by the Department of Financial and Professional Regulation to acquire medical cannabis from a registered cultivation center for the purpose of dispensing cannabis, paraphernalia, or related supplies and educational materials to registered qualifying patients [410 ILCS 130/10(o)].

“Law” means the Medical Cannabis Cultivation Privilege Tax Law [410 ILCS 130/190 through 215].

“Medical cannabis” means cannabis and its constituent cannabinoids, such as tetrahydrocannabinol (THC) and cannabidiol (CBD), used as an herbal remedy or therapy to treat disease or alleviate symptoms. Medical cannabis can be administered by a variety of routes, including, but not limited to: vaporizing or smoking dried buds; administering tinctures or tonics; applying topicals such as ointments or balms; consuming infused food products, such as soda or teas; or taking capsules.

"Medical cannabis container" means a sealed, traceable, food compliant, tamper resistant, tamper evident container, or package used for the purpose of containment of medical cannabis from a cultivation center to a dispensing organization [410 ILCS 130/10(n)].

"Medical cannabis infused product" means food, oils, ointments, or other products containing usable cannabis that are not smoked [410 ILCS 130/10(q)].

“Ounce” means 28.35 grams.

“Person” means an individual, partnership, corporation, or public or private organization [410 ILCS 130/195].

“Qualifying patient” means a qualifying patient registered under the Compassionate Use of Medical Cannabis Pilot Program Act [410 ILCS 130/195].

“Sales price” means the consideration for a sale valued in money whether received in money or otherwise, including cash, credits, property, and services, and shall be determined without any deduction on account of the cost of the property sold, the cost of materials used, labor or service cost or any other expense whatsoever.

"Usable cannabis" means the seeds, leaves, buds, and flowers of the cannabis plant and any mixture or preparation thereof, but does not include the stalks, and roots of the plant. It does not include the weight of any non-cannabis ingredients combined with cannabis, such as ingredients added to prepare a topical administration, food, or drink [410 ILCS 130/10(w)].